IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.451 OF 2004

The Commissioner of Income Tax ..Appellant.

V/s.

M/s.P.Gupta Corporation ..Respondent.

Mr.P.S.Sahadevan with A.S. Rao for appellant.

None for respondent.

CORAM : DR. S.RADHAKRISHNAN AND J.P.DEVADHAR, JJ.

DATED : 6TH MARCH, 2007.

P.C. :-

. Heard the learned counsel for the appellant and the respondent. The above appeal is seeking to raise the following substantial question of law:-

> " Whether on the fact and circumstances of the case and in law, the ITAT was justified in allowing the depreciation of Rs.40,00,868/- on the computer systems on which the supplier thereof has absolute control as to location, possession use and hiring of the same ? "

2. The appeal pertains to the assessment year 1989-90.

3. With regard to the very same question of law pertaining to the same assessee Income Tax Application No.6 of 2006 was dismissed by us vide our order dated 5th March, 2007. For the reasons stated therein, this appeal is also dismissed.

(DR.S.RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)